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LEVIN JOHN A & CO INC /NY/  
Form SC 13G/A  
February 14, 2003

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

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SCHEDULE 13G  
(Rule 13d-102)

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INFORMATION TO BE INCLUDED IN STATEMENTS PURSUANT TO RULES 13d-1(b),  
(c) AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO 13d-2  
UNDER THE SECURITIES EXCHANGE ACT OF 1934

(Amendment No.2) \*

BearingPoint, Inc.  
(Name of Issuer)

Common Stock, \$.01 par value  
(Title of Class of Securities)

074002106  
(CUSIP Number)

December 31, 2002  
(Date of Event Which Requires Filing of this Statement)

Check the appropriate box to designate the rule pursuant to which this  
Schedule is filed:

- Rule 13d-1(b)  
 Rule 13d-1(c)  
 Rule 13d-1(d)

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\* The remainder of this cover page shall be filled out for a reporting  
person's initial filing on this form with respect to the subject class of  
securities, and for any subsequent amendment containing information which would  
alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be  
deemed to be "filed" for the purpose of Section 18 of the Securities Exchange  
Act of 1934 ("Act") or otherwise subject to the liabilities of that section of  
the Act but shall be subject to all other provisions of the Act (however, see  
the Notes).

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CUSIP No. 074002106

- 
- (1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
John A. Levin & Co., Inc.

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13-3134273

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(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)

(b)

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(3) SEC USE ONLY

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(4) CITIZENSHIP OR PLACE OF ORGANIZATION  
Delaware

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NUMBER OF (5) SOLE VOTING POWER  
SHARES 200,284

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BENEFICIALLY (6) SHARED VOTING POWER  
OWNED BY 11,754,793

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EACH (7) SOLE DISPOSITIVE POWER  
REPORTING 200,284

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PERSON WITH (8) SHARED DISPOSITIVE POWER  
14,155,548

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(9) AGGREGATE AMOUNT BENEFICIALLY OWNED  
BY EACH REPORTING PERSON  
14,355,832

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(10) CHECK BOX IF THE AGGREGATE AMOUNT  
IN ROW (9) EXCLUDES CERTAIN SHARES

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(11) PERCENT OF CLASS REPRESENTED  
BY AMOUNT IN ROW (9)  
7.57%

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(12) TYPE OF REPORTING PERSON  
IA

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CUSIP No. 074002106

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(1) NAME OF REPORTING PERSON  
S.S. OR I.R.S. IDENTIFICATION NO. OF ABOVE PERSON  
BKF Capital Group, Inc.  
36-0767530

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(2) CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP

(a)

(b)

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(3) SEC USE ONLY

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(4) CITIZENSHIP OR PLACE OF ORGANIZATION	Delaware
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NUMBER OF SHARES	(5) SOLE VOTING POWER 200,284
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BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH	(6) SHARED VOTING POWER 11,754,793
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	(7) SOLE DISPOSITIVE POWER 200,284
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	(8) SHARED DISPOSITIVE POWER 14,155,548
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(9) AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON	14,355,832
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(10) CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES	[ ]
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(11) PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (9)	7.57%
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(12) TYPE OF REPORTING PERSON	HC
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This Amendment No. 2 to the Schedule 13G of John A. Levin & Co., Inc. and BKF Capital Group, Inc. with respect to the Common Stock, \$.01 par value (the "Common Stock"), of BearingPoint, Inc. (the "Company"). The Schedule 13G is hereby further amended and restated in its entirety as follows:

ITEM 1(a). NAME OF ISSUER:  
BearingPoint, Inc.

ITEM 1(b). ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:  
1676 International Drive, McLean, Virginia 22102-4828

ITEM 2(a). NAME OF PERSON FILING:  
John A. Levin & Co., Inc. ("Levin & Co.")  
BKF Capital Group, Inc. ("BKF")

ITEM 2(b). ADDRESS OF PRINCIPAL OFFICE OR, IF NONE, RESIDENCE:  
John A. Levin & Co., Inc. BKF Capital Group, Inc.  
One Rockefeller Plaza One Rockefeller Plaza  
New York, New York 10020 New York, New York 10020

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ITEM 2(c). CITIZENSHIP:

Levin & Co. and BKF are each corporations organized under the laws of the State of Delaware.

ITEM 2(d). TITLE OF CLASS OF SECURITIES:

Common Stock, \$.01 par value.

ITEM 2(e). CUSIP NUMBER:

074002106

ITEM 3. IF THIS STATEMENT IS FILED PURSUANT TO 13d-1(b) OR 13d-2(b) OR (c), CHECK WHETHER THE PERSON FILING IS A:

- (a)  Broker or dealer registered under Section 15 of the Act
- (b)  Bank as defined in Section 3(a)(6) of the Act
- (c)  Insurance Company as defined in Section 3(a)(19) of the Act
- (d)  Investment Company registered under Section 8 of the Investment Company Act of 1940
- (e)  Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940: see Rule 13d-1(b)(1)(ii)(E)
- (f)  Employee Benefit Plan, Pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund; see Rule 13d-1(b)(1)(ii)(F)

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- (g)  Parent Holding Company, in accordance with Rule 13d-1(b)(ii)(G);
- (h)  Savings Associations as defined in Section 3(b) of the Federal Deposit Insurance Act;
- (i)  Church Plan that is excluded from the definition of an investment company under Section 3(c)(14) of the Investment Company Act of 1940;
- (j)  Group, in accordance with Rule 13d-1(b)(1)(ii)(J).

IF THIS STATEMENT IS FILED PURSUANT TO Rule 13d-1(c), CHECK THIS BOX.

ITEM 4. OWNERSHIP.

(a) Amount Beneficially Owned:

14,355,832

(b) Percentage of Class:

7.57% (based on the 189,529,119 shares of Common Stock reported to be outstanding as of October 31, 2002, as reflected in the Company's Form 10-Q for the quarter ended September 30, 2002).

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote:  
200,284

(ii) shared power to vote or to direct the vote:  
11,754,793

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(iii) sole power to dispose or to direct the disposition of:  
200,289

(iv) shared power to dispose or to direct the disposition of:  
14,155,548

Levin & Co., an investment adviser registered under Section 203 of the Investment Advisers Act of 1940, as amended, holds for the accounts of its investment advisory clients, and thereby beneficially owns, within the meaning of Rule 13d-3 under the Securities Exchange Act of 1934, the foregoing shares of Common Stock. BKF is the sole shareholder of Levin Management Co., Inc., a Delaware corporation which is the sole shareholder of Levin & Co. BKF, therefore, may be deemed the beneficial owner of the shares of Common Stock held by Levin & Co.

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- ITEM 5. OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.  
Not applicable.
- ITEM 6. OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.  
This Schedule 13G is filed by Levin & Co. and BKF with respect to Common Stock purchased by Levin & Co. on behalf of Levin & Co.'s investment advisory clients. Each such client has the right to receive or the power to direct the receipt of dividends from, or the proceeds from the sale of, the securities held in such person's account. No such client has any of the foregoing rights with respect to more than five percent of the class of securities identified in Item 2(d). There is no agreement or understanding among such persons to act together for the purpose of acquiring, holding, voting or disposing of any such securities.
- ITEM 7. IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY.  
Not applicable.
- ITEM 8. IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.  
Not applicable.
- ITEM 9. NOTICE OF DISSOLUTION OF GROUP.  
Not applicable.

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- ITEM 10. CERTIFICATION. (if filing pursuant to Rule 13d-1(b))  
By signing below, Levin & Co. and BKF certify that, to the best of their knowledge and belief, the securities referred to above were acquired and are held in the ordinary course of business and were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or

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effect.

SIGNATURES

After reasonable inquiry and to the best of our knowledge and belief, the undersigned certify that the information set forth in this statement is true, complete and correct.

DATED: February 14, 2003

JOHN A. LEVIN & CO., INC.

/s/ Norris Nissim

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Norris Nissim  
Vice President and General Counsel

BKF Capital Group, Inc.

/s/ Norris Nissim

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Norris Nissim  
Vice President and General Counsel